



STATE BOARD OF EQUALIZATION

November 27, 1963

Attention:

Gentlemen:

Enclosed are the "Invitation to Bid" papers you sent me for review.

I have gone over the pertinent parts of the document particularly the "Military Specification Food Service Contracts" and the "General Provisions Food Services" provisions.

We are still of the opinion that under the terms of the contract tax would not apply to the meals served to members of the armed forces. The opinion is based on the fact that the sale is to the United States Government.

I am sure you are aware that there are some types of food service contracts that would be construed as sales to the individual service men rather than to the United States Government. Such sales of course would be subject to tax.

Thank you for letting us review the papers.

Very truly yours,

Robert H. Anderson
Assistant Counsel